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博士学位论文

中国纳税服务理论与实践研究

A Study on Theory and Practice of Service
for Taxpayers in China

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摘 要

纳税服务是政府履行公共服务职能的重要内容。开展和优化纳税服务，对于提高税收征管质量和效率，降低纳税遵从成本，保护纳税人的合法权益，引导纳税遵从，构筑和谐的征纳关系，具有十分重要的意义和作用。但是，由于理论准备的不充分和实践经验的不足，当前纳税服务工作还存在诸多突出问题。本论文试图在对纳税服务的一些基本理论和观点进行多维视角探讨的基础上，借鉴国际上现有的一些理论成果和成功经验，并紧密结合我国国情，提出我国纳税服务制度设计和优化的政策建议，寻求一条走向征纳和谐之路。

论文共七章，各章主要内容如下：

第1章“导论”。本章对纳税服务在我国的发展概况进行了描述，阐述了研究的重要意义，概述了国内外在纳税服务方面的研究成果，并介绍了论文的结构安排以及主要创新与不足等。

第2章“对纳税服务的几个基本认识”。本章首先对纳税服务的一些基本概念进行了界定和澄清，然后详细考察了纳税服务与纳税遵从、纳税服务与征纳和谐、纳税服务与税源管理以及纳税服务与税收执法的关系，对这些问题取得清楚、准确的认识既是为了进一步说明本文的研究意义，也是纳税服务制度构建的起点。

第3章“纳税服务的理论分析”。该章是整篇论文理论性分析的核心部分。本章首先从税收征纳法律关系的视角，论述了税收执法权（公权力）与纳税人权利（私权利）并非二元对立关系，征纳双方的权利与义务具有法理上的统一性、对应性、平衡性，并将“以纳税人权利为本”作为纳税服务的逻辑基点，以实现税收执法者权力与纳税人权利的和谐统一。接着，本章运用经济学分析方法，着重从纳税遵从成本的分析视角来考察纳税服务对纳税遵从的效应，揭示纳税服务的经济意义。随后，本章将心理契约理论引入到纳税人遵从决策的研究中来，在探求纳税遵从激励的内在机理基础上，从构建征纳双方和谐的心理契约角度，提出纳税服务的基本取向及相关征管策略建议。

第4章“西方国家纳税服务的实践及借鉴”。本章首先从理论和实践上全面考察了纳税服务在西方社会兴起的历史背景和深层原因，在归纳总结国际先进经验的基础上，分析了中国在纳税服务方面与国际上的差异和努力方向，并结合我国实际，提出了构建和完善我国纳税服务体系的具体对策和建议。

第5章“公开与咨询：信

息服务的制度优化”。本章首先论证了信息服务对当前开展纳税服务工作的特殊意义。接着，对信息服务的两种类型——税务信息公开和税务咨询服务进行了理论上的研讨。随后，从操作层面上提出了推进税务信息公开的政策建议。最后对纳税咨询的重要发展方向——税务呼叫中心进行详细考察并提出了具体的优化建议。〈BR〉

第6章 “降低纳税遵从成本:办税服务的制度优化”。本章着重从推行多元化申报纳税、加强国地税协作和实施税收业务流程再造三个方面，研究了如何通过提高纳税服务质量和效率，从而降低纳税遵从成本的策略。〈BR〉 第7章 “加强纳税人参与:维权服务的制度优化”。本章首先运用新公共服务理论就公共行政中的公众参与进行了考察，接着阐述了纳税人参与的重要意义，随后着重论述了我国纳税人参与机制的构建问题，最后对纳税人满意度评价进行了重点研究。〈BR〉

关键词：纳税服务；税收征纳关系；和谐

Abstract

Service for taxpayers are one of the most important public services provided by the government. Optimizing the taxpayer service is meaningful and useful for several fields. It can improve the efficiency and quality of tax collection management, lower the costs of tax compliance, protect the rights and interests of taxpayers, and most importantly, create the harmonious relationship between the taxation authorities and taxpayers. However, there exist some severe problems in taxpayer service due to a lack of established theory and practical experiences. This paper analyzes the underlying theory in Taxpayer service from different views, provides recommendations for building a better taxpayer service system and best serving the taxpayers in China, and ultimately paves a way to harmonize the interests of taxpayers and taxation authorities.

This paper is organized as follows:

Chapter 1: Introduction

This chapter outlines the development of taxpayer service in China and relevant research conducted in China and other countries about taxpayer service, and illustrates the importance of conducting such research. The organization of this paper follows next. Finally, it proposes the possible innovations and shortcomings of this dissertation.

Chapter 2: Knowledge of Taxpayer service

Section 1 defines and corrects the underlying principles in taxpayer service, which sets the scope of later analyses. The remainder sections investigate the relationships among taxpayer service, tax compliance, Taxation Resource Administration, harmonious relationship between taxpayers and tax authorities, and strict enforcement of tax law. These relationships are the building block of the system of taxpayer service, and they illustrate further the importance of this paper.

Chapter 3: Theoretical Analysis of Taxpayer service

This chapter is the core of theoretical analysis part. Firstly, this chapter examines the relationship between enforcement power of taxation authorities and taxpayer rights, the

conclusion is that taxpayer service should put taxpayer rights fundamental, helping the harmonious unification between enforcement power and taxpayer rights. Secondly, from the perspective of tax compliance cost, this chapter uses economic methods to analyse the effects of taxpayer service. Thirdly, this chapter applies psychological contract theory to the field of taxpayer compliance decision, and proposes the basic orientation of taxpayer service.

 Chapter 4: The Practices of Taxpayer Service in Western Countries
 This chapter first examines the historical background of the origination of taxpayer service in the western cultures and explains the causing factors from theories and facts. Secondly, based on the experiences of countries that have established taxpayer service, it analyzes areas to improve the taxpayer service in China and shorten the distance between Chinese service standards and international standards. Lastly, policies and recommendations are provided to help build and improve Chinese system of taxpayer service.

 Chapter 5: Publicity and Consultation: Optimization of Information Services System
 Firstly, this chapter shows the significant importance of information services to implementing taxpayer service. Secondly, based on theories, this chapter compares two types of information services –taxation publicity and taxation consultation. Thirdly, it provides recommendations to implement taxation publicity. Finally, one form of taxation consultation, taxation call center, is investigated thoroughly for consideration of implementation.

 Chapter 6: Lowering Costs of Tax Compliance: Optimization of Process Services System
 This chapter suggests three avenues for improving the quality and efficiency of taxpayer service and thus lowering the costs of regulation compliance. The three avenues are: diversify the means of filing and paying taxes, better coordinate the services provided by local tax bureaus and national tax bureaus, and implement BPR in tax administration.

 Chapter 7: Incentives for Taxpayers Participation—Optimization of Rights Services System
 Using New Public

Service theory, this chapter explores public participation in public administration to explain the importance of active participation by taxpayers. It also presents approaches to set up the incentive mechanism of taxpayer participation, with particular emphasis on the taxpayer satisfaction index evaluation.

Keywords: Service for Taxpayers Relationship between Taxpayers and Taxation Authorities Harmony

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